

# Douglas County FY 2014-15 Proposed Budget

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*Board of County Commissioners  
Tentative Budget Workshop*



*May 6, 2014*

# Agenda

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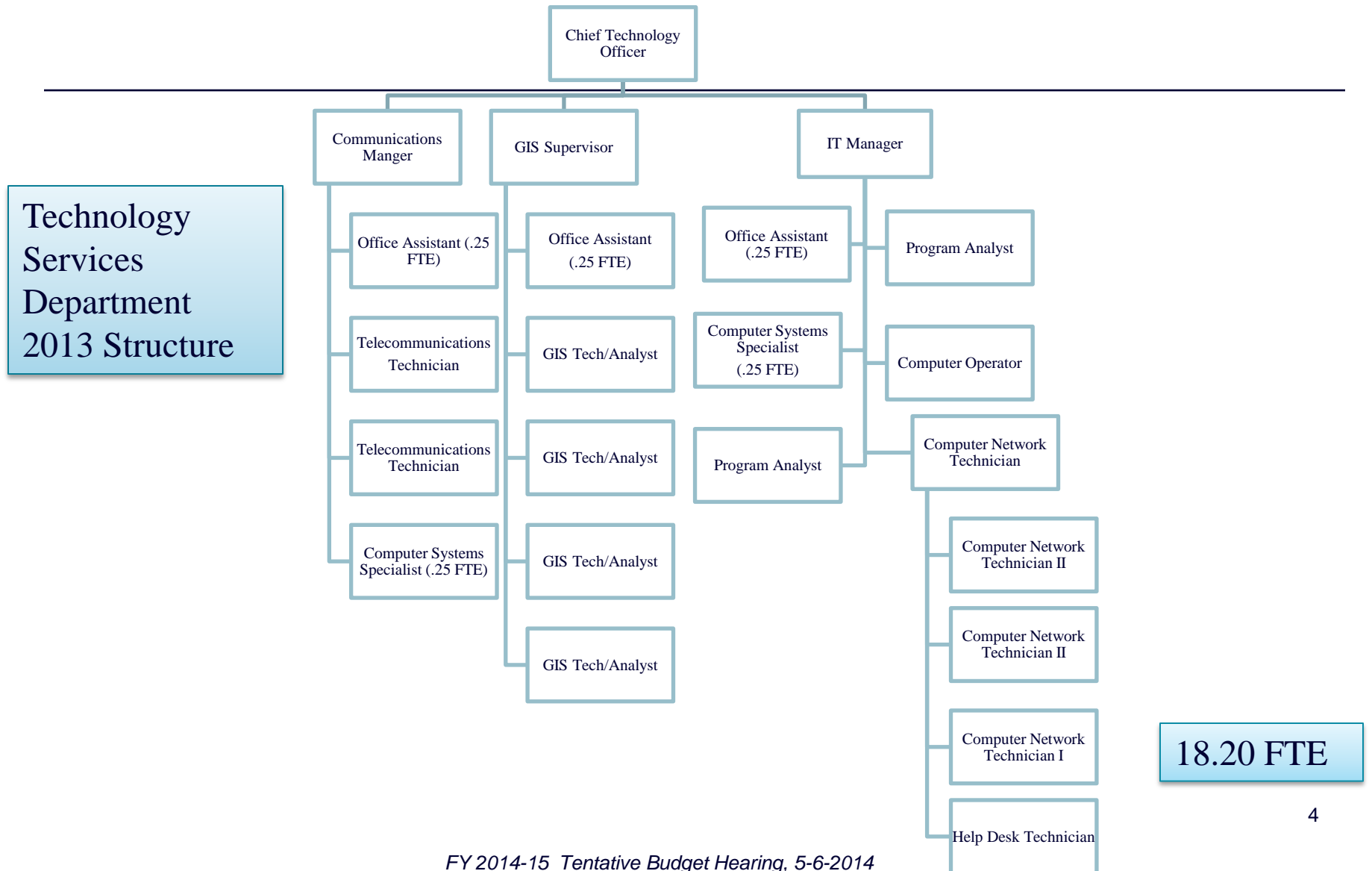
- Presentation of Gardnerville 2014-15 Budget
- Presentation of Genoa 2014-15 Budget
- Presentation of Minden 2014-15 Budget
- Presentation and approval of Capital Improvement Plan and Airport Capital Improvement Plan
- Update on East Fork Fire and Paramedic District
- **Update on Proposed County Budget for FY 2014-15**
  - **Technology Reorganization**
  - **Community Services Reorganization**
  - **District Attorney's request for Prosecutor**
  - **911 Operations**
  - **Summary of Funds**
  - **Summary of New Positions**
  - **Summary of Requested Board Action**



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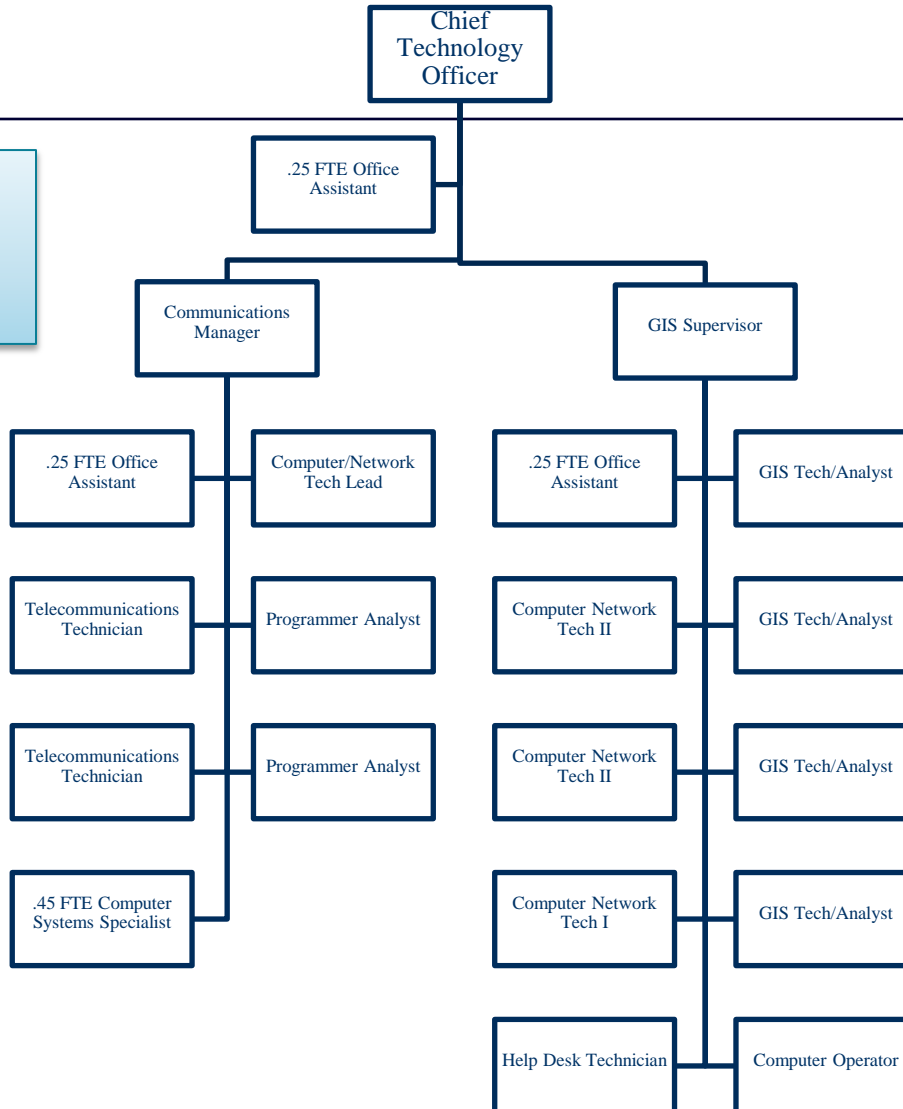
# **TECHNOLOGY REORGANIZATION**

# Proposed Technology Reorganization – 2013 Structure



# Proposed Technology Reorganization – Interim Structure

## Interim Organizational Chart (January , 2014)



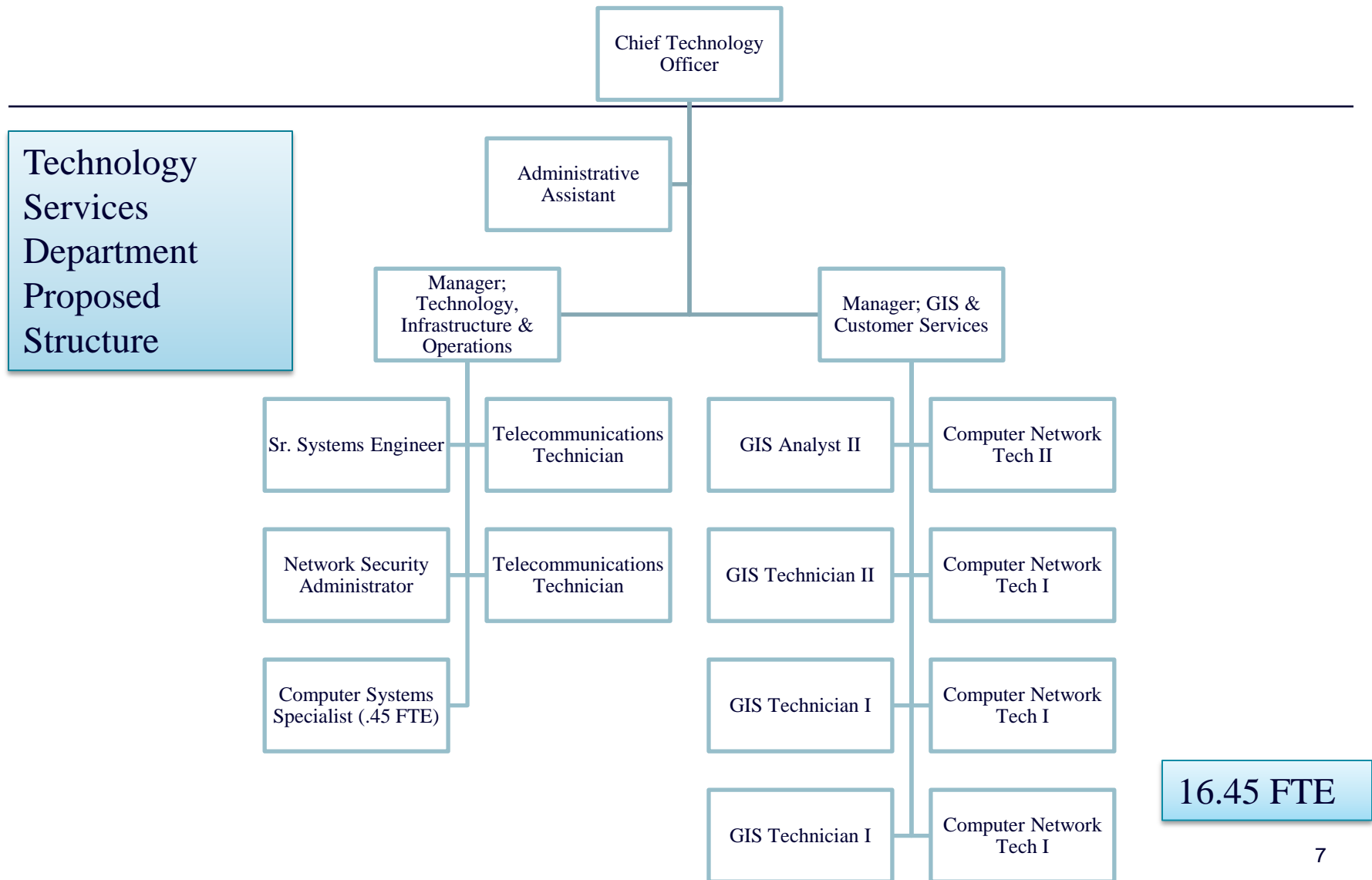
18.20 FTE

# Proposed Technology Reorganization

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- Consolidate three divisions and managers down to two
  - Infrastructure & Operations
  - GIS & Customer Service
  
- Internal positions supporting the AS/400 system can be eliminated utilizing a Professional Services contract for significantly less cost
  
- New Roles:
  - Sr. Systems Engineer: Design solutions to meet application upgrades and new application system requirements.
  - Network Security Administrator: Responsibility to oversee logical security requirements and data protection.
  - Administrative Assistant: Needed to consolidate administrative functions from within the three Divisions
  
- GIS Job Family:
  - Current organization has all positions using one job description (GIS Tech/Analyst)
  - Created Technician Level (I & II) and Analyst Level (I & II) positions
  
- Overall Salary Grades compared to other regional jurisdictions and recommended changes where necessary to attract and retain talent

# Proposed Technology Reorganization



# Proposed Technology Reorganization

## Financial Impact

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	2013-14 Budget	2014-15 Budget
Budgeted FTE	18.20	16.45
Salary & Benefits	\$1,518,150	\$1,424,467
Contract/ Professional Services (AS/400)	0	75,000
Total Cost	\$1,518,150	\$1,499,467
Total Savings		\$18,683

# Proposed Technology Reorganization

## Summary of Changes

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- ❑ Proposed organization reduces 1.75 FTE's from current staffing levels
- ❑ Established new salary grades for positions as compared to other regional agencies
- ❑ Adds new positions in key areas: Infrastructure & Operations Manager, GIS & Customer Service Manager, Sr. Systems Engineer, Network Security Administrator, and Administrative Assistant.
- ❑ GIS Job Family creates career growth in GIS with position hierarchy
- ❑ Utilizes AS/400 contracted support



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# **COMMUNITY SERVICES REORGANIZATION**

# Douglas County Community and Senior Center



*Opening Spring 2015*



# Community Services

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- Discuss Reorganization Plan that is built into the FY 14/15 budget

# Opening of New Community and Senior Center

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- ❑ Budget will include an estimated half year of operations in anticipation of a spring 2015 opening
- ❑ Budget is based on the 2011 model with adjustments to represent current conditions, staffing and efficiencies



# Step One

## Personnel Restoration

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Current Position	Restored Position	FY14-15 Cost
Recreation Manager (Grade 51)	Recreation Superintendent (Grade 56)	\$14,052
Parks Manager (Grade 51)	Parks Superintendent (Grade 56)	14,052
Recreation Coordinator (Grade 39)	Recreation Supervisor (Grade 46)	14,558
<b>Total</b>		<b>\$42,662</b>

These additions and changes were planned in the 2011 Forecast Document

# Step Two

## Department Reorganization

Eliminated Position	New Position	FY14-15 Cost
Recreation Superintendent (Grade 56)	Chief Operations Manager (Grade 62)	\$10,994
Senior Services/Trans Manger (Grade 51)	Division Manager (Grade 56)	8,180
Recreation Specialist (Grade 31)	Recreation Coordinator (Grade 39)*	3,120
Office Assistant Senior (Grade 29)	Recreation Specialist (Grade 31)	2,603
Recreation Specialist – PT (Grade 31)	Recreation Coordinator – FT (Grade 39)*	27,642
Senior Secretary (Grade 32)	Administrative Assistant (Grade 38)	5,604
<b>Total</b>		<b>\$58,143</b>

- Position will be filled during the fiscal year, not at beginning of fiscal year

Not creating a recreation supervisor (as indicated in 2011 Forecast Document) for net saving's of \$29,422 from that forecast

# Step Three

## Department Reorganization– New Positions

Position	# of positions	FTE	Effective Date	Total Cost	FY14-15 Cost
Food Service Worker	2	1.450	11/01/14	\$45,878	\$29,996
Homemaker	1	0.725	03/01/15	\$27,272	\$6,818
Recreation Specialist	3	2.175	11/15/14	\$97,197	\$59,811
Recreation Leader II	13	8.475	11/15/14	\$323,701	\$199,201
Office Assistant Senior	From .75	To 1.0	03/01/15	\$13,277	\$4,037
<b>Total</b>					<b>\$299,863</b>

These additions and changes were planned in the 2011 Forecast Document

# Cost of Reorganization & Funding

Costs by Step:	14/15 Budget
1. Restoration	\$42,662
2. Reorganization	\$58,143
3. New Positions	\$299,863
Total Cost	\$400,668

Funding Sources*	14/15 Budget
Utility Operator Fee	\$162,788
Program Revenue	\$237,880
Total Revenue	\$400,668

\*Specific to community & senior center

All Reorganization costs and anticipated operations costs for new community & senior center are captured in the balanced 2014/2015 proposed Community Services budget

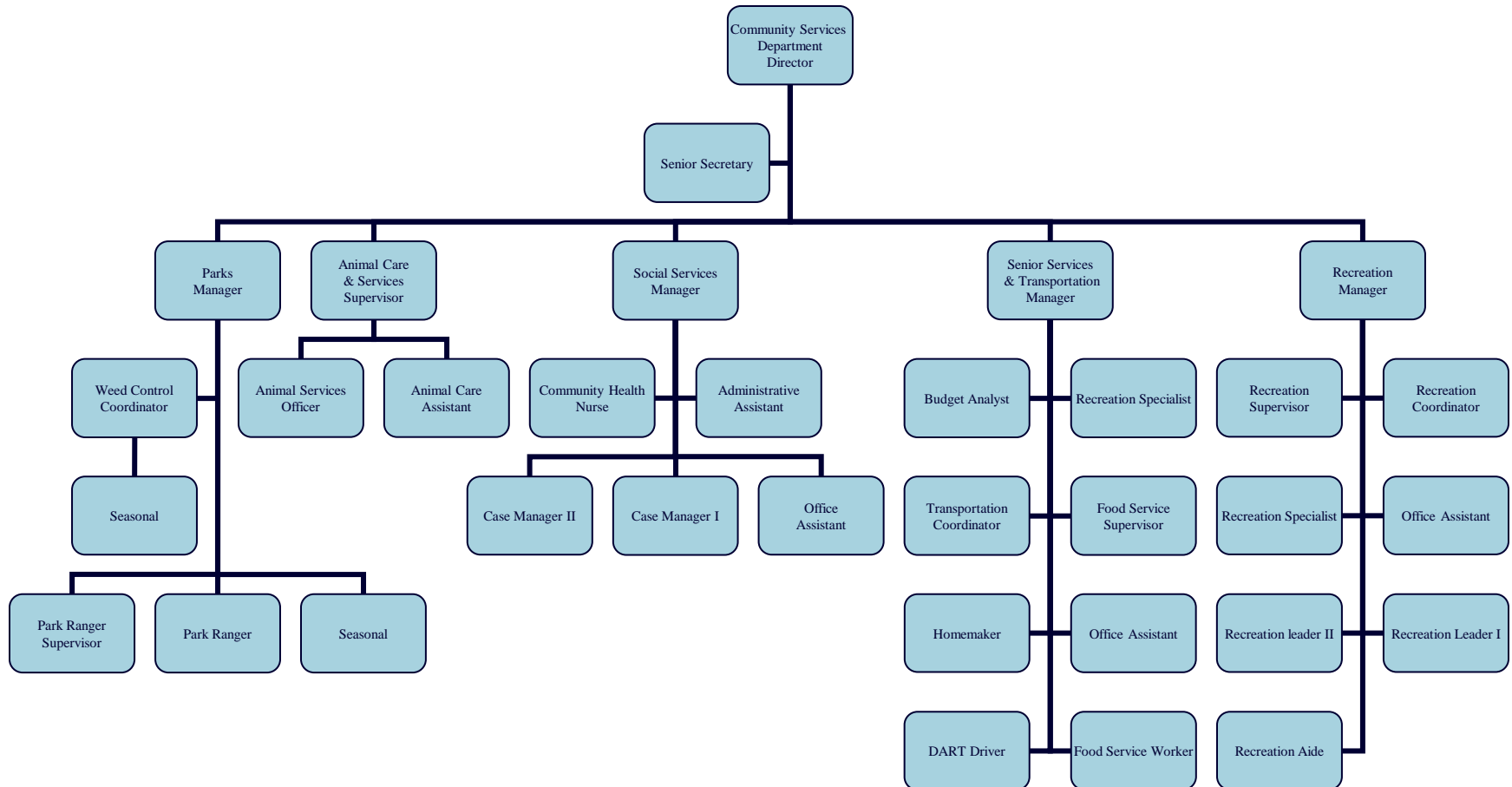
# Room Tax Fund Five-Year Projection

Room Tax	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
<b>Current Operating Revenue:</b>					
Room Tax	6,617,311	6,782,744	6,952,312	7,126,120	7,304,273
Utility Operator Fee	400,000	400,000	400,000	400,000	400,000
Sales Tax	1,616,302	1,664,791	1,714,735	1,766,177	1,819,162
Charges for Services	1,336,180	1,626,180	1,650,573	1,675,331	1,700,461
Transfer In	963,897	963,897	963,897	963,897	963,897
Miscellaneous	58,000	58,000	58,000	58,000	58,000
<b>Current Revenue</b>	<b>10,991,690</b>	<b>11,495,612</b>	<b>11,739,517</b>	<b>11,989,525</b>	<b>12,245,794</b>
<b>Total Operating Resources</b>	<b>10,991,690</b>	<b>11,495,612</b>	<b>11,739,517</b>	<b>11,989,525</b>	<b>12,245,794</b>
<b>Requirements</b>					
<b>Operating:</b>					
Personnel Services	3,386,741	3,655,881	3,747,278	3,859,696	3,956,189
Services & Supplies	2,361,215	2,548,680	2,580,539	2,612,795	2,645,455
Miscellaneous	4,429,987	4,540,737	4,654,255	4,770,611	4,889,877
<b>Total Operating</b>	<b>10,177,943</b>	<b>10,745,298</b>	<b>10,982,072</b>	<b>11,243,103</b>	<b>11,491,521</b>
<b>Non-Operating:</b>					
Transfers Out	392,434	392,434	392,434	392,434	392,434
Capital - Parks	340,000	340,000	340,000	340,000	340,000
Restore Contingency/Ending Fund	81,313				
<b>Total Non-Operating</b>	<b>813,747</b>	<b>732,434</b>	<b>732,434</b>	<b>732,434</b>	<b>732,434</b>
<b>Total Requirements</b>	<b>10,991,690</b>	<b>11,477,732</b>	<b>11,714,506</b>	<b>11,975,537</b>	<b>12,223,955</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>17,880</b>	<b>25,011</b>	<b>13,988</b>	<b>21,839</b>

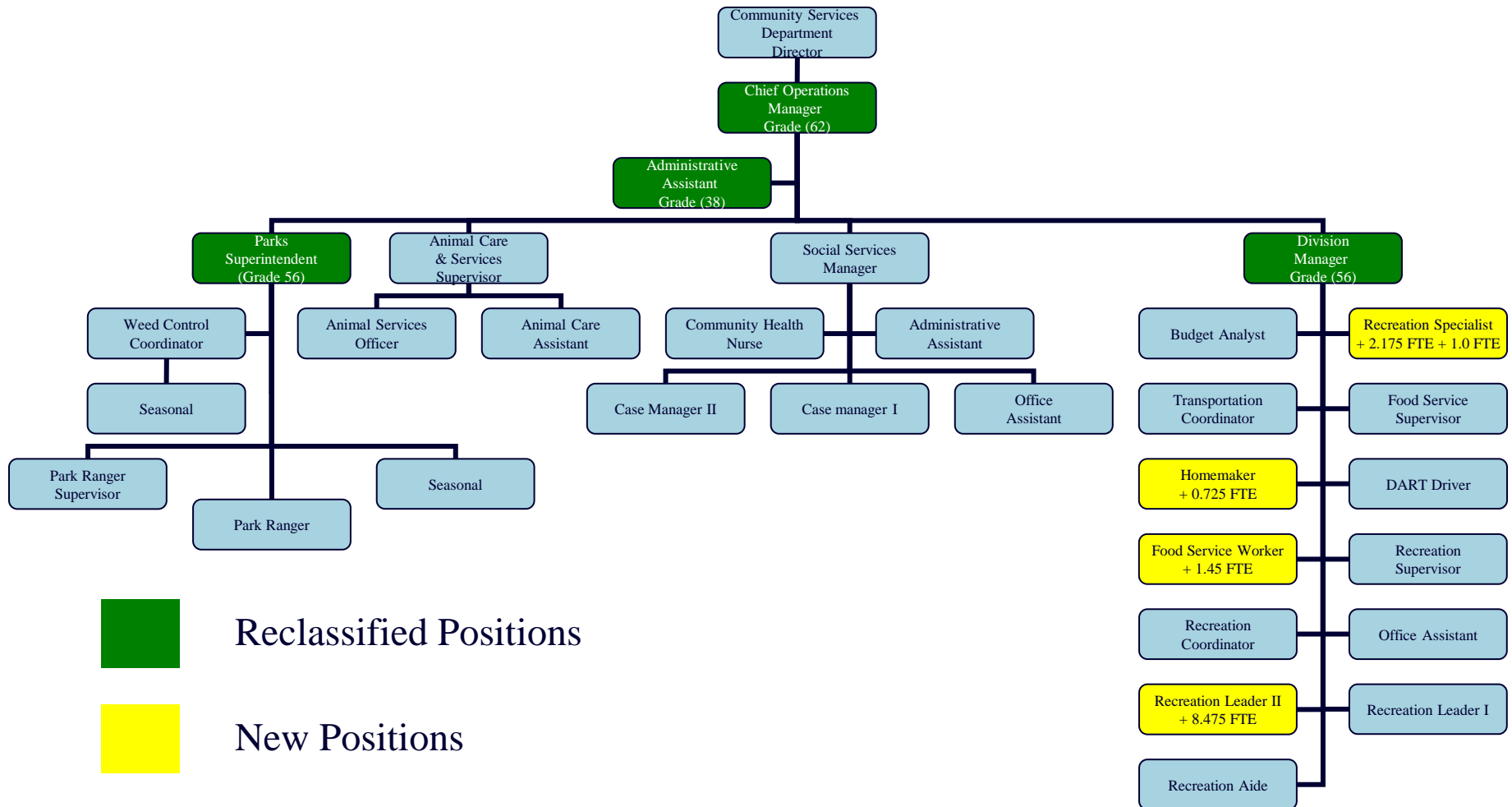
Room Tax  
Fund  
includes  
Library,  
Parks and  
Recreation

Structurally  
balanced  
budget  
projected  
and  
sustainable

# Current Community Services Organization



# Community Services Reorganization



# Community Services Department Reorganization Summary

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## **Summary**

- ❑ Efficiencies and accountability
- ❑ Phased in approach
- ❑ Fiscal analysis and responsibility
- ❑ Sustainability



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# **DISTRICT ATTORNEY'S REQUEST FOR PROSECUTOR**

# District Attorney's Request for Prosecutor

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- At request of Commissioners, the County Manager's office and Finance Division worked with District Attorney to find funding for a new prosecutor.
- This position would be funded for part of the year, filling the position on January 1, 2015

# District Attorney's Request for Prosecutor

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- Total salary and benefits for a Deputy District Attorney I is \$114,171. Funded at mid year the cost would be \$57,086
- Currently there is no time from the District Attorney's office directly charged to the Redevelopment Agency for work done for the agency
  - Through review of budget and personnel time, District Attorney identified \$23,287 of salary and benefits that could be charged to Redevelopment
- Balance of funding needed for FY2014-15 is **\$33,799**

# District Attorney's Request for Prosecutor

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- Propose funding remaining \$33,799 from General Fund contingency with the commitment to reallocate budget savings in FY2015-16 for full year funding of position
  - Consistent with decision of additional requests presented on April 1<sup>st</sup>
  - Provides a year for staff to find funding alternatives
  - Still provides for a contingency higher than 1.5%



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# **UPDATE ON 911 USER FEES**

# 911 Operations, Surcharge and User Fees

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- 911 fees increased to user agencies
  - As discussed, increase fees for telephone costs not covered by surcharge fee
  - Clerical support – request board to increase clerical support from ¼ FTE to ½ FTE.
    - Position will no longer be shared with Technology Services Department
  - Washoe Tribal Police requesting their fee remain at FY12-13 amount for FY14-15.
- Emergency Response Commission approved and recommends all above changes
- Increased fees already budgeted in proposed 2014-15 Budget



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# SUMMARY OF FUNDS

# General Fund – Summary of Funds

General Fund	2013-14 Adopted	2014-15 Tentative April Workshop	2014-15 Tentative May Workshop	\$ Chg	% Chg
Beginning Fund Balance/Reserves	6,375,106	7,283,140	7,283,140	-	0.00%
Revenue					
Property Tax	17,681,970	18,397,813	18,397,813	-	0.00%
State Consolidated Taxes	10,321,791	10,888,520	10,888,520	-	0.00%
Licenses & Permits	3,258,500	3,320,200	3,320,200	-	0.00%
Gaming	825,000	825,000	825,000	-	0.00%
Intergovernmental	1,287,434	1,326,427	1,328,068	1,641	0.13%
Charges for Service	3,737,602	3,970,945	3,984,445	13,500	0.36%
Fines & Forfeitures	1,153,750	1,178,800	1,178,800	-	0.00%
Miscellaneous	838,476	770,776	820,289	49,513	5.91%
Transfers In	354,657	75,000	75,000	-	0.00%
Total Revenue	39,459,180	40,753,481	40,818,135	64,654	0.16%
<b>Total Revenue</b>	<b>39,459,180</b>	<b>40,753,481</b>	<b>40,818,135</b>	<b>64,654</b>	<b>0.16%</b>
Expenditures					
Operating					
Personnel Services	28,545,191	29,242,889	29,175,233	(67,656)	-0.24%
Services & Supplies	7,904,353	7,996,326	8,126,745	130,419	1.65%
Services & Supplies - one time		320,803	412,913	92,110	100.00%
Capital	300,000	300,000	300,000	-	0.00%
Total Operating	36,749,544	37,860,018	38,014,891	154,873	0.42%
Non-Operating					0.00%
Transfers Out	2,457,754	3,214,266	3,214,266	-	0.00%
Contingency	791,514	877,873	787,654	(90,219)	-11.40%
Total Non-Operating	3,249,268	4,092,139	4,001,920	(90,219)	-2.78%
<b>Total Expenditures</b>	<b>39,998,812</b>	<b>41,952,157</b>	<b>42,016,811</b>	<b>64,654</b>	<b>0.16%</b>
Net Change in Fund Balance	(539,632)	(1,198,676)	(1,198,676)		
Ending Fund Balance/Reserves	5,835,474	6,084,464	6,084,464	-	0.00%

## Changes in General Fund are:

- Increase in Public Guardian's Contract
- Additional Public Defender Contract
- Increase in Court Computer Budget
- Allocate Deputy Treasurer fully to Treasurer's Office
- Elimination of JPO Detention Supervisor

# General Fund – Summary of Funds

General Fund	2014-15 Tentative	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
<b>Current Operating Revenue:</b>					
Property Tax	18,397,813	18,986,543	19,594,112	20,221,124	20,868,200
State Consolidated Taxes	10,888,520	11,187,954	11,495,623	11,811,753	12,136,576
Licenses & Permits	3,320,200	3,320,200	3,320,200	3,320,200	3,320,200
Gaming	825,000	825,000	825,000	825,000	825,000
Intergovernmental	1,328,068	1,328,068	1,328,068	1,328,068	1,328,068
Charges for Service	3,984,445	3,994,445	4,034,445	4,078,396	4,117,538
Fines & Forfeitures	1,178,800	1,178,800	1,178,800	1,178,800	1,178,800
Miscellaneous	820,289	838,476	838,476	838,476	838,476
Transfers In	75,000	75,000	75,000	75,000	75,000
<b>Current Revenue</b>	<b>40,818,135</b>	<b>41,734,486</b>	<b>42,689,724</b>	<b>43,676,817</b>	<b>44,687,858</b>
One-Time Resources	320,803				
<b>Total Operating Resources</b>	<b>41,138,938</b>	<b>41,734,486</b>	<b>42,689,724</b>	<b>43,676,817</b>	<b>44,687,858</b>
<b>Requirements</b>					
<b>Operating:</b>					
Personnel Services	29,175,233	30,050,490	30,801,752	31,725,805	32,518,950
Services & Supplies	8,126,745	8,258,704	8,404,919	8,521,675	8,628,196
Capital Outlay	300,000	300,000	300,000	300,000	300,000
One-Time Expenditures	412,913	-	-	-	-
<b>Total Operating</b>	<b>38,014,891</b>	<b>38,609,194</b>	<b>39,506,671</b>	<b>40,547,479</b>	<b>41,447,145</b>
<b>Non-Operating:</b>					
Transfers Out	3,214,266	3,333,417	3,359,347	3,122,816	3,101,298
* Contingency	(90,219)	-	-	-	-
<b>Total Non-Operating</b>	<b>3,124,047</b>	<b>3,333,417</b>	<b>3,359,347</b>	<b>3,122,816</b>	<b>3,101,298</b>
<b>Total Requirements</b>	<b>41,138,938</b>	<b>41,942,611</b>	<b>42,866,018</b>	<b>43,670,295</b>	<b>44,548,443</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(208,125)</b>	<b>(176,294)</b>	<b>6,522</b>	<b>139,414</b>

* Contingency - Prior Year Carryover	877,873	787,654	787,654	787,654	787,654
Contingency - Current Year	(90,219)				
Total Contingency for Fiscal Year	787,654	787,654	787,654	787,654	787,654
	2.09%	2.06%	2.01%	1.96%	1.91%

*Balanced  
Budget*

With changes  
approved in April,  
contingency was  
reduced from 2.34%  
to 2.09%

# Special Revenue Funds – Summary of Funds

Special Revenue	2013-14 Adopted	2014-15 Tentative April Workshop	2014-15 Tentative May Workshop	\$ Chg	% Chg
Beginning Fund Balance/Reserves	11,893,363	11,293,129	11,278,435	(14,694)	-0.13%
Revenue					
Property Tax	4,484,408	4,360,638	4,360,638	-	0.00%
Taxes - Other	5,390,523	5,680,400	5,680,400	-	0.00%
Licenses & Permits	2,439,653	2,560,693	2,560,693	-	0.00%
Intergovernmental	7,315,821	7,596,540	7,596,540	-	0.00%
Charges for Service	3,084,504	3,395,490	3,395,490	-	0.00%
Fines & Forfeitures	48,000	53,000	53,000	-	0.00%
Miscellaneous	1,149,592	1,054,767	1,055,160	393	0.04%
Other Financing Sources	1,000	-	-	-	0.00%
Transfers In	1,775,328	2,062,345	2,062,345	-	0.00%
Total Revenue	25,688,829	26,763,873	26,764,266	393	0.0%
<b>Total Revenue</b>	<b>25,688,829</b>	<b>26,763,873</b>	<b>26,764,266</b>	<b>393</b>	<b>0.0%</b>
Expenditures					
Operating					
Personnel Services	10,034,195	10,618,213	10,619,905	1,692	0.0%
Services & Supplies	9,765,812	10,024,823	10,023,131	(1,692)	0.0%
Capital	803,175	541,051	497,868	(43,183)	-8%
Capital - Board Designated	3,261,169	3,464,659	3,493,541	28,882	0.8%
Total Operating	28,012,521	29,078,733	29,064,432	(14,301)	0.0%
Non-Operating					
Transfers Out	1,045,358	1,368,731	1,368,731	-	0.0%
Debt Service	-	-	-	-	100.0%
Contingency	350,871	380,422	380,422	-	0.0%
Total Non-Operating	1,396,229	1,749,153	1,749,153	-	0.0%
<b>Total Expenditures</b>	<b>29,408,750</b>	<b>30,827,886</b>	<b>30,813,585</b>	<b>(14,301)</b>	<b>0.0%</b>
Net Change in Fund Balance	(3,719,921)	(4,064,013)	(4,049,319)	14,694	
Ending Fund Balance/Reserves	8,173,442	7,229,116	7,229,116	-	0.00%

## Changes in Special Revenue Funds:

- Reclassification of \$43,183 from capital to capital – board designated in Airport Fund.
- Minor correction in the Water Fund (\$14,694) and CSYC (\$1,692)

# Enterprise Funds

Enterprise Funds	2013-14 Adopted	2014-15 Tentative April Workshop	2014-15 Tentative May Workshop	\$ Chg	% Chg
Beginning Fund Balance/Reserves	12,111,267	12,545,185	12,545,185	-	0.0%
Revenue					
Revenue					
Property Tax	238,548	246,453	246,453	-	0.0%
Intergovernmental	42,390	42,390	42,390	-	0.0%
Charges for Service	10,980,947	12,174,744	12,174,744	-	0.0%
Miscellaneous	133,755	86,393	86,393	-	0.0%
Other Financing Services	969,000	465,945	203,588	(262,357)	-56.3%
Contributed Capital	1,925,000	125,000	125,000	-	0.0%
Transfers In	202,760	488,037	488,037	-	0.0%
Total Revenue	14,492,400	13,628,962	13,366,605	(262,357)	-1.9%
<b>Total Revenue</b>	<b>14,492,400</b>	<b>13,628,962</b>	<b>13,366,605</b>	<b>(262,357)</b>	<b>-1.9%</b>
Expenditures					
Operating					
Personnel Services	2,140,332	2,113,615	2,113,615	-	0.0%
Services & Supplies	6,124,829	6,935,629	6,935,629	-	0.0%
Capital	4,319,995	2,547,193	2,107,736	(439,457)	-17.3%
Total Operating	12,585,156	11,596,437	11,156,980	(439,457)	-3.8%
Non-Operating					
Transfers Out	125,000	125,000	125,000	-	0.0%
Debt Service	2,379,137	2,382,268	2,382,268	3,131	0.1%
Total Non-Operating	2,504,137	2,507,268	2,507,268	3,131	0.1%
<b>Total Expenditures</b>	<b>15,089,293</b>	<b>14,103,705</b>	<b>13,664,248</b>	<b>(985,588)</b>	<b>-7.0%</b>
Net Change in Fund Balance	(596,893)	(474,743)	(297,643)	122,150	
Ending Fund Balance/Reserves	11,514,374	12,070,442	12,247,542	556,068	0.0%

Depreciation/ Amortization	2,344,208	2,421,538	2,421,538	-	
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## Changes in Enterprise Funds:

- Finalization of budgeting for SRF loans and capital projects

# Capital Projects Funds

Capital Projects Funds	2013-14 Adopted	2014-15 Tentative April Workshop	2014-15 Tentative May Workshop	\$ Chg	% Chg
Beginning Fund Balance/Reserves	7,171,419	6,063,432	<b>6,063,432</b>	-	0.00%
Revenue					
Revenue					
Property Tax	1,848,641	2,129,381	<b>2,129,381</b>	-	0.0%
Taxes - Other	40,000	100,000	<b>100,000</b>	-	0.0%
Licenses & Permits	300,000	300,000	<b>300,000</b>	-	0.0%
Intergovernmental	715,141	802,090	<b>802,090</b>	-	0.0%
Miscellaneous	51,000	10,400	<b>10,400</b>	-	0.0%
Transfers In	669,983	1,139,818	<b>1,139,818</b>	-	0.0%
Total Revenue	3,624,765	4,481,689	<b>4,481,689</b>	-	0.0%
<b>Total Revenue</b>	<b>3,624,765</b>	<b>4,481,689</b>	<b>4,481,689</b>	-	0.0%
Expenditures					
Operating					
Personnel Services	134,837	147,108	<b>147,108</b>	-	0.0%
Services & Supplies	2,249,036	2,568,544	<b>2,518,544</b>	(50,000)	-1.9%
Miscellaneous	85,108	89,652	<b>89,652</b>	-	0.0%
Capital	280,000	80,000	<b>130,000</b>	50,000	62.5%
Total Operating	2,748,981	2,885,304	<b>2,885,304</b>	-	0.0%
Non-Operating					
Transfers Out	1,869,361	1,637,039	<b>1,637,039</b>	-	0.0%
Total Non-Operating	1,869,361	1,637,039	<b>1,637,039</b>	-	0.0%
<b>Total Expenditures</b>	<b>4,618,342</b>	<b>4,522,343</b>	<b>4,522,343</b>	-	0.0%
Net Change in Fund Balance	(993,577)	(40,654)	<b>(40,654)</b>		
Ending Fund Balance/Reserves	6,177,842	6,022,778	<b>6,022,778</b>	-	0.00%

## Change in Capital Projects Funds:

- Reclassification of \$50,000 from Services and Supplies to Capital for identified capital maintenance projects.

# Debt Fund

County Debt	2013-14 Adopted	2014-15 Tentative April Workshop	2014-15 Tentative May Workshop	\$ Chg	% Chg
Beginning Fund Balance/Reserves	2,215,778	2,229,860	2,229,860	-	0.00%
Revenue					
Miscellaneous	-	-	-	-	0.00%
Transfer In	2,496,976	2,579,836	2,579,836	-	0.00%
Total Revenue	2,496,976	2,579,836	2,579,836	-	0.00%
<b>Total Revenue</b>	<b>2,496,976</b>	<b>2,579,836</b>	<b>2,579,836</b>	<b>-</b>	<b>0.00%</b>
Expenditures					
Operating					
Services & Supplies	232,242	1,800	1,800	-	0.00%
Total Operating	232,242	1,800	1,800	-	0.00%
Non-Operating					
Transfer Out	2,231	-	-	-	0.00%
Debt Service	2,446,597	3,140,902	3,140,902	-	0.00%
Total Non-Operating	2,448,828	3,140,902	3,140,902	-	0.00%
<b>Total Expenditures</b>	<b>2,681,070</b>	<b>3,142,702</b>	<b>3,142,702</b>	<b>-</b>	<b>0.00%</b>
Net Change in Fund Balance	(184,094)	(562,866)	(562,866)	-	0.00%
Ending Fund Balance/Reserves	2,031,684	1,666,994	1,666,994	-	0.00%

No Changes from April

# All Douglas County Funds

Largest revenue source – Property  
Taxes

Largest Expense - Personnel

Reconciliation of Presented CIP	
DC Capital	\$ 3,035,604
DC - Board Designated	3,493,541
Major Maintenance (Non-Capital)	2,492,308
Towns	2,741,691
EFFPD	804,894
Redevelopment	1,345,000
	<u>\$ 13,913,038</u>

Douglas County	2013-14 Adopted	2014-15 Tentative April Workshop	2014-15 Tentative May Workshop	% of Total Budget
Beginning Fund Balance/Reserves	39,766,933	39,414,746	<b>39,400,052</b>	30.92%
Resources				
Revenue				
Property Tax	24,253,567	25,134,285	<b>25,134,285</b>	19.73%
State Consolidated Taxes	10,321,791	10,888,520	<b>10,888,520</b>	8.55%
Taxes - Other	5,430,523	5,780,400	<b>5,780,400</b>	4.54%
Licenses & Permits	5,998,153	6,180,893	<b>6,180,893</b>	4.85%
Gaming	825,000	825,000	<b>825,000</b>	0.65%
Intergovernmental	9,360,786	9,767,447	<b>9,769,088</b>	7.67%
Charges for Service	17,803,053	19,541,179	<b>19,554,679</b>	15.35%
Fines & Forfeitures	1,201,750	1,231,800	<b>1,231,800</b>	0.97%
Miscellaneous	2,172,823	1,922,336	<b>1,972,242</b>	1.55%
Other Financing Sources	970,000	465,945	<b>203,588</b>	0.16%
Contributed Capital	1,925,000	125,000	<b>125,000</b>	0.10%
Transfers In	5,499,704	6,345,036	<b>6,345,036</b>	4.98%
Total Revenue	85,762,150	88,207,841	<b>88,010,531</b>	2,445,691
<b>Total Resources &amp; Beginning Fund</b>	<b>125,529,083</b>	<b>127,622,587</b>	<b>127,410,583</b>	<b>2,093,504</b>
Requirements				
Operating				
Personnel Services	40,854,555	42,121,825	<b>42,055,861</b>	33.01%
Services & Supplies	26,276,272	27,847,925	<b>28,018,762</b>	21.99%
Miscellaneous	4,233,278	4,519,639	<b>4,519,639</b>	3.55%
Capital	5,703,170	3,468,244	<b>3,035,604</b>	2.38%
Capital - Board Designated	3,261,169	3,464,659	<b>3,493,541</b>	2.74%
Total Operating	80,328,444	81,422,292	<b>81,123,407</b>	
Non-Operating				
Transfers Out	5,499,704	6,345,036	<b>6,345,036</b>	4.98%
Debt Service	4,825,734	5,523,170	<b>5,523,170</b>	4.33%
Contingency	1,142,385	1,258,295	<b>1,168,076</b>	0.92%
Total Non-Operating	11,467,823	13,126,501	<b>13,036,282</b>	
<b>Total Requirements</b>	<b>91,796,267</b>	<b>94,548,793</b>	<b>94,159,689</b>	
Ending Fund Balance/Reserves	33,732,816	33,073,794	<b>33,250,894</b>	26.10%
<b>Total Requirements &amp; Ending Fund</b>	<b>125,529,083</b>	<b>127,622,587</b>	<b>127,410,583</b>	<b>2,093,504</b>

# Redevelopment Funds

Redevelopment Fund - Combined	2013-14 Adopted	2014-15 Tentative April Workshop	2014-15 <b>Tentative May Workshop</b>	\$ Chg	% Chg
Beginning Fund Balance/Reserves	(792,095)	945,767	<b>945,767</b>	-	0%
Revenue					
Property Tax	1,933,082	1,981,886	<b>1,981,886</b>	-	0%
Miscellaneous	15,000	4,000	<b>4,000</b>	-	0%
Transfers In	1,805,272	1,793,660	<b>1,793,660</b>	-	0%
Total Revenue	3,753,354	3,779,546	<b>3,779,546</b>	-	0%
<b>Total Revenue</b>	<b>3,753,354</b>	<b>3,779,546</b>	<b>3,779,546</b>	-	0%
Expenditures					
Operating					
Personnel Services	16,400	16,826	<b>16,826</b>	-	0%
Services & Supplies	167,679	174,777	<b>174,777</b>	-	0%
Capital	-	1,345,000	<b>1,345,000</b>	-	0%
Total Operating	184,079	1,536,603	<b>1,536,603</b>	-	0%
Non-Operating					
Transfers Out	1,805,272	1,793,660	<b>1,793,660</b>	-	0%
Debt Service	27,415	-	<b>-</b>	-	0%
Contingency	5,522	5,688	<b>5,688</b>	-	0%
Total Non-Operating	1,838,209	1,799,348	<b>1,799,348</b>	-	0%
<b>Total Expenditures</b>	<b>2,022,288</b>	<b>3,335,951</b>	<b>3,335,951</b>	-	0%
Net Change in Fund Balance	1,731,066	443,595	<b>443,595</b>	-	
Ending Fund Balance/Reserves	938,971	1,389,362	<b>1,389,362</b>	-	0%

No Changes from April

Possible change based on Board direction on additional prosecutor in District Attorney's office (\$23,287)



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# SUMMARY OF FTE

# Proposed Changes in FTE – General Fund

	FTE Change	Total FTE
Adopted Budget, 2013-14		289.08
Changes approved during 2013-14:		
Sheriff - Resource Officer	1.00	
Sheriff - DARE Officer to part-time fulltime	0.53	
Community Development - Building Inspector	1.00	
Misc. departmental employee increase in hours	0.40	
	<u>2.93</u>	
Amended Budget, 2013-14		<u>292.01</u>
Proposed Changes for 2014-15 Budget:		
Treasurer - Deputy Treasurer	0.85	
Technology Services - Reorganization	(1.75)	
Community Services - Reorganization	0.58	
Sheriff- Patrol Deputies	3.00	
JPO - Elimination of Juvenile Detention Super.	(1.00)	
	<u>1.68</u>	
Total Proposed Budget, 2014-15		<u>293.69</u>

# Proposed Changes in FTE – All other Douglas Funds

	FTE Change	Total FTE
Adopted Budget, 2013-14		173.15
Changes approved during 2013-14:		
CSYC - Restoration of Positions (state funding)	7.10	
Library - reorganization	0.63	
Misc. departmental employee increase in hours	0.37	
	<u>8.10</u>	
Amended Budget, 2013-14		<u>181.25</u>
Proposed Changes for 2014-15 Budget:		
Public Works - Road Operating Maintenance Worker	1.00	
Public Works - Utility Billing Clerk	0.15	
Community Services - Reorganization	13.08	
Cooperative Ext.- Elimination of Office Assistant Senior	(0.53)	
	<u>13.70</u>	
Total Proposed Budget, 2014-15		<u>194.95</u>

Total Proposed  
2014-15 FTE for  
**Douglas  
County is  
488.64**  
(increase of  
15.38)

## Possible other changes:

- Reallocation of District Attorney's office time to Redevelopment
- Increase in 911 Office Assistant to ½ FTE

# Summary of Accomplishments – 2014/15 Budget

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- Reallocated \$1 million more to road funding
- Set aside funds for Health Care Stabilization
- Funded \$561,734 in General Fund requests through priority based budgeting and shifting of resources
- Opening of new Community and Senior Center through planned resources

# Request Board Action

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- Questions?

## Requested Board Action

- Approve Technology Services Reorganization with new positions including job descriptions
- Approve Community Services Reorganization with new and restored positions including job descriptions
- Provide direction on funding of Prosecutor in the District Attorneys' office for part of the year
- Approve increase in 911 Office Assistant from  $\frac{1}{4}$  to  $\frac{1}{2}$  FTE

***Next Meeting: May 19<sup>th</sup> to adopted FY 2014/15 Budgets***